

Exhibit 6

Final Rejection Letter from IRS Appeals
Officer suggesting that we file a case
against them at the United States Court
of Federal Claims, since they also verbally
told us the only reason for rejecting was that
while I was deathly sick for years and unable
to file on time (which they agreed to) my joint-filing
spouse was and their rules prevented them to allow the
(Donna Chin)
appeal. However they felt strongly that your court had
the authority to effectively waive such a rule, since their
hands were tied, and that they would support the court looking
favorably upon my situation, and that the large sum was well worth
the effort to file a lawsuit.

Dated: Sep 24, 2021

Exhibit 6



Department of the Treasury
Internal Revenue Service
Independent Office of Appeals
1040 Waverly Avenue
Stop 906
Holtsville, NY 11742

DONNA F CHU & SUBRAMANIAN SUBBIAH
104 ELM ST
MENLO PARK, CA 94025

Date: September 24, 2021

Person to contact:

Name: Varghese Thomas
Employee ID Number: 1004002611
Phone: 631-977 6512
Fax: 855-257 9540
Hours: Mon-Fri 8:00am-4:00pm(EST)

Re:

Income Tax Refund Claim

Form number:

1040

Tax periods ended:

12/2014

Amount of claim:

\$52,271.72

Dear Ms. Chu & Mr. Subbiah

We considered your protest and the evidence and arguments submitted in support of the above claim for a refund of tax and/or penalty. The information you submitted provided no basis to allow any part of your claim.

If you want to bring suit or proceeding for the recovery of any tax, penalties, or other moneys, you can file suit with the United States District Court having jurisdiction or the United States Court of Federal Claims. Generally, you must do this within two years from the date on the letter denying your claim, which the Holtsville Office mailed to you on 01/21/2020. However, if you signed a Form 2297, Waiver of Statutory Notification of Claim Disallowance, the two-year period began on the date you filed that waiver.

For additional overpayment interest, you must file suit within six years from the date of the original scheduled overpayment, in accordance with Title 28 of the United States Code Sections 2401, Time for Commencing Action Against the United States, and 2501, Time for Filing Suit. Your six-year period hasn't been shortened or extended by the filing of your claim or by our reconsideration of your claim.

Please note: Your two-year period hasn't been shortened or extended by our reconsideration of your claim.

At the conclusion of the Appeals process, an authorized vendor may contact you to perform an Appeals customer satisfaction survey. Your participation is voluntary and the survey will not ask for personal or financial information of any kind. We'll use the results of the survey to improve the Appeals process and our service to taxpayers. See the Customer Satisfaction Survey page at www.irs.gov/uac/customer-satisfaction-surveys to learn more about IRS-sponsored surveys and for a list of current and recent vendors.

If you have questions, contact the person at the top of this letter.

Sincerely,

Susan M. Faron

Susan M Faron
Appeals Team Manager